



US006584453B1

(12) **United States Patent**
Kaplan et al.

(10) **Patent No.:** **US 6,584,453 B1**
(45) **Date of Patent:** ***Jun. 24, 2003**

(54) **REVERSIBLE MOVE/MERGE OPERATION
FOR A GENERAL LEDGER**

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(*) **Notice:** This patent issued on a continued prosecution application filed under 37 CFR 1.53(d), and is subject to the twenty year patent term provisions of 35 U.S.C. 154(a)(2).

Subject to any disclaimer, the term of this patent is extended or adjusted under 35 U.S.C. 154(b) by 78 days.

(21) **Appl. No.:** 09/138,029

(22) **Filed:** Aug. 21, 1998

(51) **Int. Cl.⁷** G06F 17/60

(52) **U.S. Cl.** 705/39; 705/30; 705/35;
705/40

(58) **Field of Search** 705/30, 35, 39,
705/40

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(57) **ABSTRACT**

One embodiment of the present invention provides a system for moving balances from at least one source account into a target account and subsequently reversing the movement. The system operates by receiving a request for a move/merge operation to move the balances from source accounts to the target account. In response to the request, the system creates a list of changes to the source accounts and the target account that are involved in moving the balances. The system stores this list of changes into a memory for later retrieval during a move/merge reversal operation. Next, the system performs the move/merge operation by applying the list of changes to the source accounts and the target account. When the system subsequently receives a request to reverse the move/merge operation, the system reverses the move/merge operation by retrieving the list of changes from the memory and applying the inverse of changes in the list to the source accounts and the target account. In a variation the on above-embodiment, the system validates the move/merge operation according to a set of business rules before performing the move/merge operation. For example, the set of business rules may ensure that the source and target accounts belong to the same financial statement category or the same business entity. In a further variation on the above embodiment, the system additionally creates move/merge audit journal entries to facilitate future auditing of the changes made during the move/merge operation.

14 Claims, 5 Drawing Sheets

